

## TOYOTA CAETANO PORTUGAL, SA

### REGULATION ON CONFLICTS OF INTEREST AND RELATED PARTY TRANSACTIONS

#### FIRST

##### (Objective)

The present regulation aims to define the rules related to conflicts of interest and transactions with related parties, in which Toyota Caetano Portugal, SA is a party (hereinafter the "Company"), in addition to the internal mechanisms that the Company has in force, for the purposes of complying with the international accounting standard (IAS) 24 and the CVM (Securities market code), without prejudice to the other obligations of the Company.

#### SECOND

##### (Procedures and criteria)

1. The transactions to be entered into between the Company or any subsidiary on the one hand and any Related Party on the other, must be carried out (i) within the scope of the current activity of the Company or any of its subsidiaries, (ii) under market normal conditions.
2. Transactions with Related Parties that do not meet the requirements set out in the previous paragraph must be approved by the Board of Directors, after a previous opinion issued by the Fiscal Council.
3. Within the scope of the internal control mechanisms of Transactions with Related Parties, the following procedures and criteria must be respected:
  - A. Until the end of the month following the end of each quarter, the Board of Directors will verify and transmit to the Fiscal Council the value and nature of the Transactions carried out in the previous quarter with each Related Party;
  - B. The Fiscal Council must assess all transactions that took place and verify that they all followed the criteria set out in the previous paragraph 1.
  - C. The execution of Transactions with Related Parties will be submitted to a prior opinion of the Fiscal Council followed by a specific decision of the Board of Directors in the following cases:
    - i. Transactions whose value per transaction exceeds 1% of the value of the total assets of the company;
    - ii. Transactions carried out, exceptionally, outside normal market conditions, regardless of their value.

D. The previous opinion of the Fiscal Council as well as the specific resolution of the Board of Directors will not be necessary when respecting contracts with continuous execution, or renewals in terms substantially similar to the contract previously in force.

E. For the purposes of assessing the transaction in question and issuing the opinion by the Fiscal Council, the Board of Directors must provide the Fiscal Council with the necessary information and an suitable justification.

### **THIRD**

#### **(Disclosure of transactions)**

1. Without prejudice to compliance with the rules applicable to the disclosure of transactions with Related Parties, as defined by the applicable legal and regulatory rules, and other information obligations to which the Company is bound at any time, transactions with related parties must, in any case, be disclosed to the market under the terms of the current legislation and / or accounting rules, namely IAS 24 and Law 50/2020.

### **FOURTH**

#### **(Conflict of interests)**

1. There is a Conflict of Interest whenever a member of a governing body and/or committee is in a position that, viewed objectively, is likely to compromise its independence and cause in its judgment influence of interests other than the interests of the Company.

2. With a view to adequate prevention, identification and resolution of conflicts of interest, it is the duty of any member of a governing body and/or committee: :

A. Communicate the existence of a conflict of interest, although potential, the to the governing body or committee in question;

B. Refrain from interfering or participating in the decision-making process whenever they are in conflict of interest, and record this impediment in the minutes or in another written document that documents the decision, without prejudice to the duty to provide the information and clarifications that the body concerned and its members request it.

### **FIFTH**

#### **(Final dispositions)**

The present regulation was originally approved by the Fiscal Council on the day 31.03.2021 and by the Board of Directors, on the same day, and amended by the Board of Directors and the Fiscal Council on the day 28<sup>th</sup> September, 2022 and published on the website of the company.